



NATION  
TAX  
MARKET

GOVERNMENT OF INDIA: भारत सरकार  
Office of the Commissioner, Kolkata South CGST & CX Commissionerate,  
कोलकाता दक्षिण वस्तु एवं सेवा कर, आयुक्त का कार्यालय  
GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107  
वस्तु एवं सेवा कर भवन, 180 शांतिपल्ली, राजडंगा मेन रोड, कोलकाता-700107

TRADE NOTICE NO: 08/2018

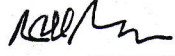
Dated:

Attention of the trade & industry, field formations, departmental officers and all others concerned is invited to the following Circular issued by Commissioner (GST), New Delhi, Department of Revenue, Ministry of Finance, Govt. of India, for information, guidance and compliance.

Sl. No.	Circular No. & Date	Issuing Authority	Subject
1.	Board's Circular No. 3/1/2018-IGST dated 25.05.2018 under CBEC - 20/16/03/2017 - GST issued by Commissioner (GST), Govt. of India	Government of India Ministry of Finance Department of Revenue (CBIC) GST Policy Wing	Applicability of Integrated Goods and Service Tax (integrated tax) on goods supplied while being deposited in a customs bonded warehouse - reg.
2.	Board's Circular No. 45/19/2018-GST dated 30.05.2018 under CBEC - 20/16/4/2018 - GST issued by Commissioner(GST), Govt. of India	Government of India Ministry of Finance Department of Revenue (CBIC) GST Policy Wing	Clarifications on refund related issues - reg.

It may be noted that the said Circular is also available on official website of Central Board of Indirect Taxes and Customs at [www.cbic.gov.in](http://www.cbic.gov.in).

For full text and legal interpretation, the aforesaid circular may be referred to.

  
(B.K. Mallick)  
Commissioner

31.5.2018  
Kolkata South CGST & CX Commissionerate,  
Kolkata

Authority: Board's letter CBEC -20/16/03/2017-GST dated 25.05.2018.

Authority: Board's letter CBEC -20/16/4/2018-GST dated 30.05.2018.